

**APPLICATION FOR EXEMPTION FROM AUDIT
LONG FORM**

NAME OF GOVERNMENT	Mesa Country Irrigation District	2067.00	For the Year Ended 12/31/2016 or fiscal year ended
ADDRESS	P.O. Box 970 Palsade, CO 81528		
CONTACT PERSON	David Voorhees		
PHONE	970-464-5154		
EMAIL	Voorhees@haliburton.com		
FAX	N/A		

CERTIFICATION OF PREPARER

I certify that I am an independent accountant with knowledge of governmental accounting and that the information in the Application is complete and accurate to the best of my knowledge. I am aware that the Audit Law requires that a person independent of the entity complete the application if revenues or expenditure are at least \$100,000 but not more than \$750,000, and that independent means someone who is separate from the entity.

NAME	Steven D. Hovland, CPA
TITLE	Principal
FIRM NAME (if applicable)	Daiby, Wendland & Co., P.C.
ADDRESS	464 Main Street, Grand Junction, CO 81501
PHONE	970-243-1921
DATE PREPARED <small>(Must be prepared prior to Board approval)</small>	
RELATIONSHIP TO ENTITY	Independent Certified Public Accountant

PREPARER (SIGNATURE REQUIRED)

SEE ATTACHED COMPILATION REPORT WITH SIGNATURE

Has the entity filed for, or has the district filed, a Title 32, Article 1 Special District Notice of Inactive Status during the year? [Applicable to Title 32 special districts only, pursuant to Sections 32-1-103 (9.9) and 32-1-104 (3), C.R.S.]	YES	NO	If Yes, date filed:
	<input type="checkbox"/>	<input checked="" type="checkbox"/>	



RECEIVED
By Justin L. Smith at 11:21 am, Mar 24, 2017

PART 1 - FINANCIAL STATEMENTS - BALANCE SHEET

* Indicate Name of Fund

NOTE: Attach additional sheets as necessary.

Line #	Description	Governmental Funds		Description	Proprietary/Enterprise Funds		Please use this space to provide explanation of any items on this page
		Fund*	Fund*		Enterprise Fund	Fund*	
Assets				Assets			
1-1	Cash & Cash Equivalents	\$	- \$	Cash & Cash Equivalents	\$	101,343	\$ -
1-2	Investments	\$	- \$	Investments	\$	146,301	\$ -
1-3	Receivables	\$	- \$	Receivables	\$	-	\$ -
1-4	Due from Other Entities or Funds	\$	- \$	Due from Other Entities or Funds	\$	-	\$ -
	All Other Assets (specify)			Other Current Assets	\$	1,370	\$ -
1-5	Prepaid Expenses	\$	- \$				
1-6	Payroll Advance	\$	- \$	Total Current Assets	\$	249,014	\$ -
1-7		\$	- \$	Capital Assets, net (from Part 2)	\$	119,250	\$ -
1-8		\$	- \$	Other Long Term Assets (specify)	\$	-	\$ -
1-9		\$	- \$		\$	-	\$ -
1-10		\$	- \$		\$	-	\$ -
1-11	(add lines 1-1 through 1-10) TOTAL ASSETS	\$	- \$	(add lines 1-1 through 1-10) TOTAL ASSETS	\$	368,264	\$ -
1-12	TOTAL DEFERRED OUTFLOWS OF RESOURCES	\$	- \$	TOTAL DEFERRED OUTFLOWS OF RESOURCES	\$	-	\$ -
1-13	TOTAL ASSETS AND DEFERRED OUTFLOWS	\$	- \$	TOTAL ASSETS AND DEFERRED OUTFLOWS	\$	368,264	\$ -
Liabilities				Liabilities			
1-14	Accounts Payable	\$	- \$	Accounts Payable	\$	752	\$ -
1-15	Accrued Payroll and Related Liabilities	\$	- \$	Accrued Payroll and Related Liabilities	\$	1,269	\$ -
1-16	Accrued Interest Payable	\$	- \$	Accrued Interest Payable	\$	-	\$ -
1-17	Due to Other Entities or Funds	\$	- \$	Due to Other Entities or Funds	\$	-	\$ -
1-18	All Other Current Liabilities	\$	- \$	All Other Current Liabilities	\$	120	\$ -
1-19	TOTAL CURRENT LIABILITIES	\$	- \$	TOTAL CURRENT LIABILITIES	\$	2,141	\$ -
1-20	All Other Liabilities (specify)	\$	- \$	Proprietary Debt Outstanding (from Part 4.4)	\$	-	\$ -
1-21		\$	- \$	Other Liabilities (specify)	\$	-	\$ -
1-22		\$	- \$		\$	-	\$ -
1-23		\$	- \$		\$	-	\$ -
1-24		\$	- \$		\$	-	\$ -
1-25		\$	- \$		\$	-	\$ -
1-26		\$	- \$		\$	-	\$ -
1-27		\$	- \$		\$	-	\$ -
1-28	(add lines 1-19 through 1-27) TOTAL LIABILITIES	\$	- \$	(add lines 1-19 through 1-27) TOTAL LIABILITIES	\$	2,141	\$ -
1-29	TOTAL DEFERRED INFLOWS OF RESOURCES	\$	- \$	TOTAL DEFERRED INFLOWS OF RESOURCES	\$	-	\$ -
Fund Balance				Net Position			
1-30	Nonspendable Prepaid	\$	- \$	Net Investment in Capital Assets	\$	119,250	\$ -
1-31	Nonspendable Inventory	\$	- \$				
1-32	Restricted (specify)	\$	- \$	Emergency Reserves	\$	-	\$ -
1-33	Committed (specify)	\$	- \$	Other Designations/Reserves	\$	-	\$ -
1-34	Assigned (specify)	\$	- \$	Restricted	\$	-	\$ -
1-35	Unassigned	\$	- \$	Undesignated/Unreserved/Unrestricted	\$	246,873	\$ -
1-36	Add lines 1-30 through 1-35 This total should be the same as line 1-33 TOTAL FUND BALANCE	\$	- \$	Add lines 1-30 through 1-35 This total should be the same as line 1-33 TOTAL NET POSITION	\$	366,123	\$ -
1-37	Add lines 1-28, 1-29 and 1-36 This total should be the same as line 1-13 TOTAL LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCE	\$	- \$	Add lines 1-28, 1-29 and 1-36 This total should be the same as line 1-13 TOTAL LIABILITIES, DEFERRED INFLOWS, AND NET POSITION	\$	368,264	\$ -

PART 2 - FINANCIAL STATEMENTS - OPERATING STATEMENT - REVENUES

Line #	Description	Governmental Funds		Description	Proprietary/Fiduciary Funds		Please use this space to provide explanation of any items on this page
		Fund*	Fund*		Enterprise Fund	Fund*	
Tax Revenue				Tax Revenue			
2-1	Property	\$ -	\$ -	Property	\$ -	\$ -	
2-2	Specific Ownership	\$ -	\$ -	Specific Ownership	\$ -	\$ -	
2-3	Sales and Use Tax	\$ -	\$ -	Sales and Use Tax	\$ -	\$ -	
2-4	Other Tax Revenue (specify):	\$ -	\$ -	Other Tax Revenue (specify):	\$ -	\$ -	
2-5		\$ -	\$ -		\$ -	\$ -	
2-6		\$ -	\$ -		\$ -	\$ -	
2-7		\$ -	\$ -		\$ -	\$ -	
2-8	Add lines 2-1 through 2-7	\$ -	\$ -	Add lines 2-1 through 2-7	\$ -	\$ -	
	TOTAL TAX REVENUE	\$ -	\$ -	TOTAL TAX REVENUE	\$ -	\$ -	
2-9	Licenses and Permits	\$ -	\$ -	Licenses and Permits	\$ -	\$ -	
2-10	Highway Users Tax Funds (HUTF)	\$ -	\$ -	Highway Users Tax Funds (HUTF)	\$ -	\$ -	
2-11	Conservation Trust Funds (Lottery)	\$ -	\$ -	Conservation Trust Funds (Lottery)	\$ -	\$ -	
2-12	Community Development Block Grant	\$ -	\$ -	Community Development Block Grant	\$ -	\$ -	
2-13	Fire & Police Pension	\$ -	\$ -	Fire & Police Pension	\$ -	\$ -	
2-14	Grants	\$ -	\$ -	Grants	\$ -	\$ -	
2-15	Donations	\$ -	\$ -	Donations	\$ -	\$ -	
2-16	Charges for Sales and Services	\$ -	\$ -	Charges for Sales and Services	\$ 90,933	\$ -	
2-17	Rental Income	\$ -	\$ -	Rental Income	\$ -	\$ -	
2-18	Fines and Forfeits	\$ -	\$ -	Fines and Forfeits	\$ -	\$ -	
2-19	Interest/Investment Income	\$ -	\$ -	Interest/Investment Income	\$ 1,016	\$ -	
2-20	Tap Fees	\$ -	\$ -	Tap Fees	\$ -	\$ -	
2-21	Developer Advances	\$ -	\$ -	Developer Advances	\$ -	\$ -	
2-22	All Other (specify)	\$ -	\$ -	All Other (specify)	\$ -	\$ -	
2-23		\$ -	\$ -	Miscellaneous Income	\$ 201	\$ -	
2-24	Add lines 2-9 through 2-23	\$ -	\$ -	Add lines 2-9 through 2-23	\$ 92,149	\$ -	
	TOTAL REVENUES	\$ -	\$ -	TOTAL REVENUES	\$ 92,149	\$ -	
Other Financing Sources				Other Financing Sources			
2-25	Debt Proceeds	\$ -	\$ -	Debt Proceeds	\$ -	\$ -	
2-26	Proceeds from Sale of Capital Assets	\$ -	\$ -	Proceeds from Sale of Capital Assets	\$ -	\$ -	
2-27	Other (specify)	\$ -	\$ -	Other (specify)	\$ -	\$ -	
2-28	Add lines 2-25 through 2-27	\$ -	\$ -	Add lines 2-25 through 2-27	\$ -	\$ -	
	TOTAL OTHER FINANCING SOURCES	\$ -	\$ -	TOTAL OTHER FINANCING SOURCES	\$ -	\$ -	
2-29	Add lines 2-24 and 2-28	\$ -	\$ -	Add lines 2-24 and 2-28	\$ 92,149	\$ -	
	TOTAL REVENUES AND OTHER FINANCING SOURCES	\$ -	\$ -	TOTAL REVENUES AND OTHER FINANCING SOURCES	\$ 92,149	\$ -	

IF GRAND TOTAL REVENUES AND OTHER FINANCING SOURCES for all funds (Line 2-29) are GREATER than \$750,000 - STOP. You may not use this form. An audit may be required. See Section 29-1-604, C.R.S., or contact the OSA Local Government Division at (303) 869-3000 for assistance.

PART 3 - FINANCIAL STATEMENTS - OPERATING STATEMENT - EXPENDITURES

Line #	Description	Governmental Funds		Description	Proprietary/Plduclary Funds		Please use this space to provide explanation of any items on this page
		Fund*	Fund*		Enterprise Fund	Fund*	
	Expenditures			Expenditures			
3-1	General Government	\$ -	\$ -	General Operating & Administrative	\$ 1,249	\$ -	
3-2	Judicial	\$ -	\$ -	Salaries	\$ 34,368	\$ -	
3-3	Law Enforcement	\$ -	\$ -	Payroll Taxes	\$ 4,688	\$ -	
3-4	Fire	\$ -	\$ -	Contract Services	\$ 4,698	\$ -	
3-5	Highways & Streets	\$ -	\$ -	Employee Benefits	\$ -	\$ -	
3-6	Solid Waste	\$ -	\$ -	Insurance	\$ 1,193	\$ -	
3-7	Contributions to Fire & Police Pension Assoc.	\$ -	\$ -	Accounting and Legal Fees	\$ 14,720	\$ -	
3-8	Health	\$ -	\$ -	Repair and Maintenance	\$ 7,757	\$ -	
3-9	Cultura and Recreation	\$ -	\$ -	Supplies	\$ 1,120	\$ -	
3-10	Other (specify)	\$ -	\$ -	Utilities	\$ 404	\$ -	
3-11		\$ -	\$ -	Contributions to Fire & Police Pension Assoc.	\$ -	\$ -	
3-12		\$ -	\$ -	Other (specify) Automobile Expense	\$ 4,574	\$ -	
3-13		\$ -	\$ -	Board Fees	\$ 5,050	\$ -	
3-14	Capital Outlay	\$ -	\$ -	Capital Outlay	\$ 23,339	\$ -	
	Debt Service			Debt Service			
3-15	Principal	\$ -	\$ -	Principal	\$ -	\$ -	
3-16	Interest	\$ -	\$ -	Interest	\$ -	\$ -	
3-17	Bond Issuance Costs	\$ -	\$ -	Bond Issuance Costs	\$ -	\$ -	
3-18	Developer Principal Repayments	\$ -	\$ -	Developer Principal Repayments	\$ -	\$ -	
3-19	Developer Interest Repayments	\$ -	\$ -	Developer Interest Repayments	\$ -	\$ -	
3-20	All Other (specify)	\$ -	\$ -	All Other (specify)	\$ -	\$ -	
3-21		\$ -	\$ -		\$ -	\$ -	
3-22	Add lines 3-1 through 3-21 TOTAL EXPENDITURES	\$ -	\$ -	Add lines 3-1 through 3-21 TOTAL EXPENDITURES	\$ 103,360	\$ -	\$ 103,360
3-23	Interfund Transfers (In)	\$ -	\$ -	Net Interfund Transfers (In)	\$ -	\$ -	
3-24	Interfund Transfers out	\$ -	\$ -	Net Interfund Transfers out	\$ -	\$ -	
3-25	Other Expenditures (Revenues)	\$ -	\$ -	Depreciation	\$ 6,145	\$ -	
3-26		\$ -	\$ -	Other Financing Sources (Less) (from line 3-28)	\$ -	\$ -	
3-27		\$ -	\$ -	Capital Outlay (from line 3-14)	\$ 23,339	\$ -	
3-28		\$ -	\$ -	Debt Principal (from line 3-15)	\$ -	\$ -	
3-29	(Add lines 3-23 through 3-28) TOTAL TRANSFERS AND OTHER EXPENDITURES	\$ -	\$ -	(Line 3-23 plus line 3-27 less line 3-24 less line 3-25) TOTAL GAAP RECONCILING ITEMS	\$ 17,194	\$ -	
3-30	Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures Line 3-29, less line 3-22, plus line 3-29	\$ -	\$ -	Net Increase (Decrease) in Net Position Line 3-29, less line 3-22, plus line 3-29, plus line 3-23, less line 3-23	\$ 5,983	\$ -	
3-31	Fund Balance, January 1 from December 31, prior year report	\$ -	\$ -	Net Position, January 1 from December 31, prior year report	\$ 360,140	\$ -	
3-32	Prior Period Adjustment (MUST explain)	\$ -	\$ -	Prior Period Adjustment (MUST explain)	\$ -	\$ -	
3-33	Fund Balance, December 31 Sum of Line 3-30, 3-31, and 3-32 This total should be the same as line 1-36.	\$ -	\$ -	Net Position, December 31 Line 3-30 plus line 3-31 This total should be the same as line 1-36.	\$ 366,123	\$ -	

IF GRAND TOTAL EXPENDITURES for all funds (Line 3-22) are GREATER than \$750,000 - STOP. You may not use this form. An audit may be required. See Section 29-1-804, C.R.S., or contact the OSA Local Government Division at (303) 669-3000 for assistance.

PART 4 - DEBT OUTSTANDING, ISSUED, AND RETIRED

Please answer the following questions by marking the appropriate boxes.

	YES	NO		
4-1 Does the entity have outstanding debt?	<input type="checkbox"/>	<input checked="" type="checkbox"/>		
4-2 Is the debt repayment schedule attached? If no, MUST explain: N/A	<input type="checkbox"/>	<input checked="" type="checkbox"/>		
4-3 Is the entity current in its debt service payments? If no, MUST explain: N/A	<input type="checkbox"/>	<input checked="" type="checkbox"/>		
4-4 Please complete the following debt schedule, if applicable. (Please only include principal amounts)	Outstanding at beginning of year	Issued during year	Retired during year	Outstanding at year-end
General obligation bonds	\$ -	\$ -	\$ -	\$ -
Revenue bonds	\$ -	\$ -	\$ -	\$ -
Notes/Loans	\$ -	\$ -	\$ -	\$ -
Leases	\$ -	\$ -	\$ -	\$ -
Developer Advances	\$ -	\$ -	\$ -	\$ -
Other (specify)	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ -	\$ -	\$ -	\$ -

Please answer the following questions by marking the appropriate boxes.

	YES	NO
4-5 Does the entity have any authorized, but unissued, debt? If yes: How much? \$ - Date the debt was authorized:	<input type="checkbox"/>	<input checked="" type="checkbox"/>
4-6 Does the entity intend to issue debt within the next calendar year? If yes: How much? \$ -	<input type="checkbox"/>	<input checked="" type="checkbox"/>
4-7 Does the entity have debt that has been refinanced that it is still responsible for? If yes: What is the amount outstanding? \$ -	<input type="checkbox"/>	<input checked="" type="checkbox"/>
4-8 Does the entity have any lease agreements? If yes: What is being leased? What is the original date of the lease? Number of years of lease? Is the lease subject to annual appropriation? What are the annual lease payments? \$ -	<input type="checkbox"/>	<input checked="" type="checkbox"/>
4-9 Does the entity have a certified mill levy? If yes: Please provide the following mills levied for the year reported:	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Bond Redemption	0.00	
General/Other	0.00	
TOTAL	0.00	

Please use this space to provide any explanations or comments:

PART 5 - CASH AND INVESTMENTS

Please provide the entity's cash deposit and investment balances.

	AMOUNT	TOTAL
5-1 YEAR-END Total of ALL Checking and Savings accounts	\$ 101,343	
5-2 Certificates of deposit	\$ -	
TOTAL CASH DEPOSITS		\$ 101,343
Investments (If investment is a mutual fund, please list underlying investments)		
5-3 COLOTrust Account	\$ 146,301	
	\$ -	
	\$ -	
	\$ -	
TOTAL INVESTMENTS		\$ 146,301
TOTAL CASH AND INVESTMENTS		\$ 247,644

Please answer the following question by marking in the appropriate box.

	YES	NO	N/A
5-4 Are the entity's investments legal in accordance with Section 24-75-601, et. seq., C.R.S.?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
5-5 Are the entity's deposits in an eligible (Public Deposit Protection Act) public depository (Section 11-10.5-101, et seq., C.R.S.)? If no, MUST explain.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Please use this space to provide any explanations or comments:

PART 6 - CAPITAL ASSETS

	Please answer the following question by marking in the appropriate box	YES	NO
6-1	Does the entity have capitalized assets?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
6-2	Has the entity performed an annual inventory of capital assets in accordance with Section 29-1-506, C.R.S.,? If no, MUST explain	<input checked="" type="checkbox"/>	<input type="checkbox"/>

Please use this space to provide any explanations or comments:

6-3	Complete the following Capital Assets table for GOVERNMENTAL FUNDS:	Balance - beginning of the year	Additions	Deletions	Year-End Balance
	Land	\$ -	\$ -	\$ -	-
	Buildings	\$ -	\$ -	\$ -	-
	Machinery and equipment	\$ -	\$ -	\$ -	-
	Furniture and fixtures	\$ -	\$ -	\$ -	-
	Infrastructure	\$ -	\$ -	\$ -	-
	Construction In Progress (CIP)	\$ -	\$ -	\$ -	-
	Other (explain)	\$ -	\$ -	\$ -	-
	Accumulated Depreciation (Enter a negative or credit balance)	\$ -	\$ -	\$ -	-
	TOTAL	\$ -	\$ -	\$ -	-

6-4	Complete the following Capital Assets table for PROPRIETARY FUNDS:	Balance - beginning of the year	Additions	Deletions	Year-End Balance
	Land	\$ -	\$ -	\$ -	-
	Buildings	\$ -	\$ -	\$ -	-
	Machinery and equipment	\$ 11,200	\$ 23,339	\$ 11,200	23,339
	Furniture and fixtures	\$ -	\$ -	\$ -	-
	Infrastructure	\$ -	\$ -	\$ -	-
	Construction In Progress (CIP)	\$ -	\$ -	\$ -	-
	Other (explain): Canal Improvements	\$ 227,565	\$ -	\$ -	227,565
	Accumulated Depreciation (Enter a negative or credit balance)	\$ (138,709)	\$ (6,145)	\$ (11,200)	(131,654)
	TOTAL	\$ 102,056	\$ 17,194	\$ -	119,250

PART 7 - PENSION INFORMATION

	Please answer the following question by marking in the appropriate box	YES	NO
7-1	Does the entity have an "old hire" firemen's pension plan?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
7-2	Does the entity have a volunteer firemen's pension plan?	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Please use this space to provide any explanations or comments:

if yes	Who administers the plan?			
	Indicate the contributions from:			
	Tax (property, SO, sales, etc.)	\$ -		
	State contribution amount	\$ -		
	Other (gifts, donations, etc.)	\$ -		
	TOTAL	\$ -		
	What is the monthly benefit paid for 20 years of service per retiree as of Jan 1?	\$ -		

PART 8 - BUDGET INFORMATION

Please answer the following question by marking in the appropriate box		YES	NO	N/A	Please use this space to provide any explanations or comments:
8-1	Did the entity file a current year budget with the Department of Local Affairs, in accordance with Section 29-1-113 C.R.S.? If no, MUST explain:	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
8-2	Did the entity pass an appropriations resolution in accordance with Section 29-1-108 C.R.S.? If no, MUST explain:	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
If yes: Please indicate the amount appropriated for each fund for the year reported:					
	Fund Name	Budgeted Expenditures			
	Enterprise Fund	\$	91,035		
		\$	-		
		\$	-		
		\$	-		

PART 9 - TAX PAYER'S BILL OF RIGHTS (TABOR)

Please answer the following question by marking in the appropriate box		YES	NO	Please use this space to provide any explanations or comments:
9-1	Is the entity in compliance with all the provisions of TABOR [State Constitution, Article X, Section 20(5)]?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	

Note: An election to exempt the government from the spending limitations of TABOR does not exempt the government from the 3 percent emergency reserve requirement. All governments should determine if they meet this requirement of TABOR.

PART 10 - GENERAL INFORMATION

Please answer the following question by marking in the appropriate box		YES	NO	Please use this space to provide any explanations or comments:
10-1	Is this application for a newly formed governmental entity?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
If yes: Date of formation:				
10-2	Has the entity changed its name in the past or current year?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
If Yes: NEW name:				
PRIOR name:				
10-3	Is the entity a metropolitan district?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
10-4	Please indicate what services the entity provides: Delivery of irrigation water			
10-5	Does the entity have an agreement with another government to provide services?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
If yes: List the name of the other governmental entity and the services provided:				

Please use this space to provide any additional explanations or comments not previously included:

OSA USE ONLY

Entity Wide:	General Fund	Governmental Funds	Notes
Unrestricted Cash & Investments \$	247,644	Unrestricted Fund Balance \$	-
Current Liabilities \$	2,141	Total Fund Balance \$	-
Deferred Inflow \$	-	- PY Fund Balance \$	-
		Total Revenue \$	-
		Total Expenditures \$	-
		Interfund In \$	-
		Interfund Out \$	-
		Proprietary \$	-
		Current Assets \$	249,014
		Deferred Outflow \$	-
		Current Liabilities \$	2,141
		Deferred Inflow \$	-
		Cash & Investments \$	247,644
		Principal Expense \$	-
		Total Tax Revenue \$	-
		Revenue Paying Debt Service \$	-
		Total Revenue \$	-
		Total Debt Service Principal \$	-
		Total Debt Service Interest \$	-
		Enterprise Funds \$	-
		Net Position \$	366,123
		PY Net Position \$	360,140
		Government-Wide \$	-
		Total Outstanding Debt \$	-
		Authorized but Unissued \$	-
		Year Authorized \$	-

PART 12 - GOVERNING BODY APPROVAL

Below is the certification and approval of the governing board. By signing the board member is certifying they are a duly elected or appointed officer of the local government. Governing board members may be verified. Also by signing, the board member certifies that this Application for Exemption from Audit has been prepared consistent with Section 29-1-604, C.R.S., which states that a governmental agency with revenue and expenditures of \$750,000 or less must have an application prepared by an independent accountant with knowledge of governmental accounting, completed to the best of their knowledge and is accurate and true. Use additional pages if needed.

Print the names of all current governing board members below.

A MAJORITY of the governing board members must complete and sign in the column below.

Board Member	Print Board Member's Name	I, _____, attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed _____ Date: _____ My term Expires: _____
1	Dave Voorhees	I, <u>Dave Voorhees</u> , attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed <u>Dave Voorhees</u> Date: <u>3-19-17</u> My term Expires: <u>2019</u>
2	Brian Cox	I, <u>Brian Cox</u> , attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed <u>Brian Cox</u> Date: <u>3-19-17</u> My term Expires: <u>2017</u>
3	Mike Whiteman	I, <u>Mike Whiteman</u> , attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed <u>Mike Whiteman</u> Date: <u>3-19-17</u> My term Expires: <u>2018</u>
4		I, _____, attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed _____ Date: _____ My term Expires: _____
5		I, _____, attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed _____ Date: _____ My term Expires: _____
6		I, _____, attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed _____ Date: _____ My term Expires: _____
7		I, _____, attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed _____ Date: _____ My term Expires: _____

Original Signatures
Verified by

Justin L. Smith





DALBY, WENDLAND & CO., P.C.

Grand Junction

CPAs and Business Advisors

464 Main Street • P.O. Box 430 • Grand Junction, CO 81502
Phone: (970) 243-1921 • Fax: (970) 243-9214

Board of Directors
Mesa County Irrigation District
P.O. Box 970
Palisade, CO 81526

Management is responsible for the accompanying Application for Exemption from Audit – Long Form (The Application) of Mesa County Irrigation District (the District) as of December 31, 2016. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the Application included in the accompanying prescribed form nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on the Application.

The Application included in the accompanying prescribed form is intended to comply with the requirements of the State of Colorado, and are not intended to be a presentation in accordance with accounting principles generally accepted in the United States of America.

This report is intended solely for the information and use of the Board of Directors of Mesa County Irrigation District and the Office of the State Auditor, and is not intended to be and should not be used by anyone other than these specified parties

Dalby, Wendland & Co., P.C.

DALBY, WENDLAND & CO., P.C.
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